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INTERNAL AUDIT DEPARTMENT

File No. 2216

July 17, 2002

TO: Juliette A. Poulson, Director
Health Care Agency

SUBJECT: Follow-up Audit of Department Control Review of HCA
Environmental Health Cash Receipts, Audit No. 2065

We have completed a follow-up examination of the HCA Environmental Health Cash Receipts process. Our examination was limited to a review as of April 11, 2002, of actions taken to implement the recommendations made in our audit report dated March 14, 2001.

The audit report contained eight recommendations. We are pleased to report our follow-up review found that all eight recommendations have been implemented.

We appreciate the cooperation and assistance extended to us by the staff of HCA Environmental Health and the Auditor-Controller during our review.

A handwritten signature in black ink, appearing to read "Peter Hughes".

Dr. Peter Hughes, CPA
Director of Internal Audit

cc: Members, Board of Supervisors
Members, Audit Oversight Committee
Foreman, Grand Jury
David E. Sundstrom, Auditor-Controller
Alice Manning, Interim Deputy Agency Director, HCA
Steven Wong, Director, HCA Environmental Health
Alice Sworder, Manager, Auditor-Controller, HCA Accounting Services
Darlene J. Bloom, Clerk of the Board of Supervisors